

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
JACKSON DIVISION**

**In re: WAREHOUSE 86, LLC
DEBTOR**

**CASE NO. 08-03423-ee
CHAPTER 11**

RESPONSE TO TRUSTEE'S OBJECTION TO CLAIMS [Dkt. No. 340]

Creditor Overstock.com submits this Response to Trustee's Objection to Claims [Dkt. No. 340], and in response states as follows:

1. The allegations of paragraph 1 of the Objection are admitted.
2. The allegations of paragraph 2 of the Objection are admitted.
3. The allegations of paragraph 3 are denied. Overstock.com submits in further support of its claim the Amended Proof of Claim filed herewith, a copy of which is attached as "Exhibit 1" hereto. The Amended Proof of Claim amends Claim No. 5-1. Overstock.com's Amended Proof of Claim, and the supporting documentation submitted therewith, establish its general unsecured claim against the Debtor in the amount of \$558,880.23.
4. The allegation contained in paragraph 4 of the Objection that Claim No. 33-1 is a duplicate of Claim No. 5-1 is admitted. The remaining allegations of paragraph 4 are denied.
5. Overstock.com affirmatively states that its Amended Proof of Claim, amending Claim No. 5-1, provides appropriate support for its claim against the Debtor, and requests the Court to allow Claim No. 5-1, as amended, as a general unsecured claim in the amount of \$558,880.23.

WHEREFORE, Overstock.com hereby requests the Court to enter an order a) denying the Objection, b) allowing Overstock.com a general unsecured claim in the

amount of \$558,880.23, and c) withdrawing Claim No. 33-1 as a duplicate claim.

Overstock.com requests such other relief that the Court may deem just and proper.

Dated: August 9, 2011.

OVERSTOCK.COM

BY: /S/ James A. McCullough, II
One of Its Attorneys

OF COUNSEL:

James A. McCullough, II (MSB No. 10175)
BRUNINI, GRANTHAM, GROWER & HEWES, PLLC
The Pinnacle Building, Suite 100
190 East Capitol Street (39201)
P. O. Drawer 119
Jackson, Mississippi 39205
Telephone: (601)948-3101
Telecopier: (601)960-6902
E-Mail: jmccullough@brunini.com

CERTIFICATE OF SERVICE

I, James A. McCullough, II, hereby certify that I have this date caused to be filed a true and correct copy of the above and foregoing utilizing the Court's Electronic Filing System, which caused a notice of said filing to be electronically provided to all counsel of record registered under the CM/ECF system, including:

Kim Lentz, Trustee (krlentz@bellsouth.net)

Dated: August 9, 2011.

/S/ James A. McCullough, II